

Internal Revenue Service
P.O. Box 2508 - Room 4511
Cincinnati, Ohio 45201

Department of the Treasury
Exempt Organizations
Rulings and Agreements

Date: March 1, 2011

Employer Identification Number:

[REDACTED]
Liberty Township Tea Party
[REDACTED]
Liberty Twp, OH 45011

Person to Contact - Group#

Mitch Steele - 7827

ID# 020336

Contact Telephone Numbers:

Phone 513-263-3677

Fax 513-263-4513

Response Due Date:

MARCH 22, 2012

We need more information before we can complete our consideration of your application for exemption. Please provide the information requested on the enclosure by the response due date shown above.

Your response must be signed by an authorized person or an officer whose name is listed on your application. Also, the information you submit should be accompanied by the following declaration:

Under penalties of perjury, I declare that I have examined this information, including accompanying documents, and, to the best of my knowledge and belief, the information contains all the relevant facts relating to the request for the information, and such facts are true, correct, and complete.

To facilitate processing of your application, please attach a copy of this letter to your response. This will enable us to quickly and accurately associate the additional documents with your case file.

If we do not hear from you within that time, we will assume you no longer want us to consider your application for exemption and will close your case. As a result, the Internal Revenue Service will treat you as a taxable entity. If we receive the information after the response due date, we may ask you to send us

In addition, if you do not respond to the information request by the due date, we will conclude that you have not taken all reasonable steps to complete your application for exemption. Under Code section 7428(b)(2), you must show that you have taken all the reasonable steps to obtain your exemption letter under IRS procedures in a timely manner and exhausted your administrative remedies before you can pursue a declaratory judgment. Accordingly, if you fail to timely provide the information we need to enable us to act on your application, you may lose your rights to a declaratory judgment under Code section 7428.

If you have any questions, please contact the person whose name and telephone number is shown in the heading of this letter.

Sincerely yours,

Mitch Steele
Mitch Steele

Mitch Steele

SO Determinations Specialist

***** Important Response Submission Information *****

- Mail or fax your response to each of the items requested above. Fax to the name and fax number shown at the top of page 1 of this letter. If your response is greater than 20 pages do not fax.
- > Do not fax and mail your response. Faxing and mailing your response will result in unnecessary delays in processing your application. Each piece of correspondence submitted, whether fax or mail, must be processed, assigned, and reviewed by the EO Determinations specialist.
- > Do not fax your response multiple times. Faxing your response multiple times will delay the processing of your application.
- > A minimum of three days is required to process your faxed or mailed response from the day it is received. Do not call to verify receipt of your response without allowing for adequate processing time.

IF FAXING, PLEASE DIRECT ALL CORRESPONDENCE TO:

513-263-3690

IF MAILING, PLEASE DIRECT ALL CORRESPONDENCE TO:

US Mail:

Internal Revenue Service
Exempt Organizations
P. O. Box 2508
Cincinnati, OH 45201
ATT: Mitch Steele
Room 4511, Gr. 7827

Street Address:

Internal Revenue Service
Exempt Organizations
550 Main St, Federal Bldg.
Cincinnati, OH 45202
ATT: Mitch Steele
Room 4511, Gr. 7827

Additional Information Requested:

- 1) Please read the Penalties of Perjury statement on page 1 above. Then, please sign and date below, indicating you agree to the Declaration.

Name

Date

- 2) Provide a print-out of a sample of your website's pages including any pages with restricted access. Do not send over 30 pages.
- 3) Provide details regarding all of your activity on Facebook and Twitter. If available, provide hard copies of all advertising you have conducted using social media outlets.

- 4) Submit the following information relating to your past and present directors, officers, and key employees:
 - a) Provide a resume for each.
 - b) Indicate the number of hours per month each individual has provided or is providing services to you.
 - c) Provide a description of all the services each individual provides or has provided to you.
 - d) Indicate the total compensation provided to each individual.
 - e) Describe how each compensation package was determined.
 - f) Indicate if any of your current and former officers, directors, and key employees are related to each other (include family and business relationships) and describe the nature of the relationship.
- 5) List each past or present board member, officer, key employee and members of their families who:
 - a) Has served on the board of another organization.
 - b) Was, is or plans to be a candidate for public office. Indicate the nature of each candidacy.
 - c) Has previously conducted similar activities for another entity.
 - d) Has previously submitted an application for tax exempt status.
- 6) Provide minutes of all board meetings since your creation.
- 7) Regarding your fundraising:
 - a) Provide copies of all solicitations the organization has made regarding fundraising.
 - b) Provide copies of all documents related to the organization's fundraising events, including pamphlets, flyers, brochures, webpage solicitations.
 - c) Provide a listing and details regarding all fundraising expenses.
- 8) Please provide the following regarding your merchandise sales:
 - a) A vendor list. Indicate if the vendor is a related party.
 - b) A list of items sold.
 - c) Your cost for each item.
 - d) The selling price of each item.
- 9) Provide actual financial information for 2011 and a budget for 2012. Provide details regarding each item listed.
- 10) Regarding your current and planned employees:
 - a) How many employees do you have?
 - b) Indicate the total of full-time, part-time, and seasonal employees.
 - c) If employees are part-time, when did/do they work?
 - d) If employees are seasonal, during what season (months) did/do they work?
 - e) How many employees are/were devoted to each activity of the organization throughout the year?

11) Regarding your current and planned volunteers:

- a) How many volunteers do you have?
- b) How many volunteers are/were devoted to each activity of the organization throughout the year?
- c) How many and what sort of resources are devoted to volunteer activities?

12) You will educate the public and work in concert with other citizens to bring about public policy changes. You will have monthly meetings, operate a website, conduct candidate forums, organize your community, operate on social network sites, conduct a youth program and operate other programs. To help us gain a better understanding of your organization, please provide the following estimates:

- a) Provide a listing of all of your past activities. Indicate the percentage of your time spent conducting the activity (total of all activities should equal 100%) and the percentage of your funds spent conducting the activity (total of all activities should equal 100%)
- b) Provide a listing of all of your planned activities. Indicate the percentage of your time you will spend conducting the activity (total of all activities should equal 100%) and the percentage of your funds you will spend conducting the activity (total of all activities should equal 100%)

13) Fully describe your youth outreach program with the local school district.

14) Provide information regarding the Butler County Teen Age Republicans and your relationship.

15) You are a membership organization. Provide details regarding all members' fees and benefits.

16) Provide a list of all issues that are important to your organization. Indicate your position regarding each issue.

17) Do you publish or distribute materials or conduct other communications that are prepared by or reviewed by another organization? If yes, explain and provide a copy of such materials or communications.

18) Will you publish and/or distribute material in favor of any candidate for public office? If yes, explain.

19) Do you or will you rate candidates? If yes, explain.

20) You have conducted polls of your membership to determine which candidates and issues they are supporting. Provide details this process. Indicate how many such polls you have conducted and what you have done with the poll results.

21) An attachment to the Form 1023 indicated you will not endorse candidates or issues. Is this still accurate? If not, explain and answer the following:

- a) Provide your endorsement criteria.
- b) Once a candidate is endorsed, how does your organization handle the endorsement?
- c) Provide a list of all candidates you have endorsed.
- d) Does your organization notify the candidate of the endorsement? If yes, explain.
- e) Do you provide any materials to candidates, which they may use to promote their candidacy? If so, please describe and provide copies of those materials.

22) Are you associated with any other IRC 501(c)(3), 501(c)(4) or 527 organizations? If yes:

- a) Provide the name, federal employer identification number and address of each organization.
- b) Describe in detail the nature of the relationship(s).
- c) Do you work with the organization(s) regularly?
- d) Provide copies of all related contracts with such organizations.
- e) Describe the nature of all contacts with the organizations.
- f) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.

23) Are you associated with any for-profit organizations? If yes:

- a) Provide the name, federal employer identification number and address of each organization.
- b) Describe in detail the nature of the relationship(s).
- c) Do you work with the organization(s) regularly?
- d) Provide copies of all related contracts with such organizations.
- e) Describe the nature of all contacts with the organizations.
- f) Do you share employees, volunteers, resources, office space, etc. with the organization(s)? If yes, explain.

24) Do you engage in business dealings with any candidate(s) for public office or an organization associated with the candidate, such as renting office space or providing access to a membership list? If so, describe the relationship in detail and provide contracts or other agreements documenting the business relationship.

25) It appears you have received training (EmpowerU). Provide the following for all persons or organizations that have provided educational services to you:

- a) The name of the person or organization.
- b) A full description of the services provided.
- c) The political affiliation of the person or organization.
- d) A copy of the educational material used.

- 26) Provide details regarding your relationship with Justin Bink-Thomas.
- 27) Provide details regarding all training you have provided or will provide. Indicate who has received or will receive the training and submit copies of the training material.
- 28) Have you conducted rallies, educational events, discussion groups or similar events? For each event you have conducted:
- a) Indicate the date and location.
 - b) Describe the nature of the event.
 - c) Provide copies of all materials distributed with regards to the event.
 - d) List all event revenue.
 - e) List all event expenses
- 29) It appears you have conducted candidate forums at which candidates for public office were invited to speak. Provide the following:
- a) Details, including the nature of the forums
 - b) The candidates invited to participate
 - c) The candidates that did participate
 - d) The issues discussed
 - e) The time and location of the event.
 - f) Copies of all materials distributed regarding the forum and provided at the forum, including any internet material discussing or advertising the forum.
- 30) Have any candidates for public office spoken at a function of the organization other than a candidate forum? If yes, provide the following:
- a) The names of the candidates
 - b) The functions at which they spoke
 - c) Any materials distributed or published with regard to their appearance and the event
 - d) Any video or audio recordings of the event
 - e) A transcript of any speeches given by the candidate(s)
- 31) Have you conducted or will you conduct voter education activities (voter registration drives, get out the vote drives, publishing voter guides, distributing voter guides, etc...)? If so:
- a) Provide the location, date and time of the events.
 - b) Who on the organization's behalf has or will conduct the voter registration or get out the vote drives?
 - c) How many resources (funds/employees/volunteers) are devoted to the activity?
 - d) Provide copies of all materials published or distributed regarding the activities, including copies of any voter guides.
- 32) Provide copies of the handbills you distributed at your monthly meetings.
- 33) If available, provide copies of the agenda for each of your monthly meetings.

34) Has your organization engaged in any activities with the news media? If so, please describe those activities in further detail and, if available, provide copies of articles printed or transcripts of items aired because of that activity. News media activity may include the following:

- a) Newspaper advertisements
- b) Press releases
- c) Interviews with news media
- d) Letters to the editor
- e) Op-ed pieces

3b) You submitted Form 5768 with your Form 1023. Therefore, it appears you will, to some extent, attempt to influence the outcome of specific legislation. Please answer the following:

- a) Provide copies of all communications, pamphlets, advertisements, and other materials distributed by you regarding the legislation.
- b) Do you conduct media advertisements lobbying for or against legislation? If yes, provide copies of any radio, television, or internet advertisements relating to the organization's lobbying activities.
- c) Do you directly or indirectly communicate with members of legislative bodies? If so, explain the amount and nature of the communication.